

CHAPTER 91.

Original Senate File No. 93.

**INHERITANCE TAX—REQUIREMENTS BEFORE AN EXECUTOR,
ETC. MAY BE DISCHARGED.**

AN ACT to amend and re-enact Section 115-1219, Wyoming Revised Statutes, 1931, relating to inheritance taxes.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. That Section 115-1219, Wyoming Revised Statutes, 1931, be amended and re-enacted to read as follows:

Section 115-1219. The District Court having jurisdiction of any estate shall in no case discharge the administrator, executor or trustee or other legal representative, or release the bond of such person or issue an order or final decree of distribution until such person shall have presented a receipt or a certificate properly signed and sealed by the Inheritance Tax Commissioner of the State of Wyoming showing that such estate had been reviewed by him and the tax paid or that no tax has accrued or that a bond has been filed as herein provided, unless the court shall find that no inheritance tax is chargeable in such estate and shall, by its order, excuse the filing of a certificate of the Inheritance Tax Commissioner. The Inheritance Tax Commissioner shall have the same right to apply for letters of administration as that conferred by law upon creditors.

Section 2. This Act shall take effect and be in force from and after its passage and approval.

Approved February 23, 1943.